

EXHIBIT E

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re)	Chapter 11
)	
DELPHI CORPORATION, et al.,)	Case No. 05-44481 (RDD)
)	
Debtors.)	Jointly Administered
)	

CERTIFICATION OF LARRY H. LATTIG

I, Larry H. Lattig, certify as follows:

1. I am a Senior Managing Director of Mesirow Financial Consulting, LLC (“MFC”). I submit this certification with respect to the first interim application (the “Application”) of MFC, financial advisor to the Official Committee of Unsecured Creditors (the “Committee”), for allowance of compensation for professional services rendered and reimbursement of actual and necessary expenses incurred for the period October 19, 2005 through January 31, 2006.
2. I make this certification in accordance with General Order M-151, Amended Guidelines for Fees and Disbursements for Professionals in the Southern District of New York Bankruptcy Cases, adopted by the United States Bankruptcy Court for the Southern District of New York on April 19, 1995 (the “Local Guidelines”).

In connection therewith, I hereby certify that:

- (A) I have read the Application;
- (B) to the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and disbursements sought in the Application fall within the Local Guidelines;

(C) the fees and disbursements sought are charged in accordance with practices customarily employed by MFC and generally accepted by MFC's clients; and

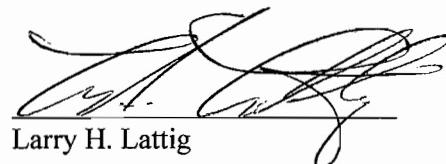
(D) in providing a reimbursable service, MFC does not make a profit on that service, whether the service is performed by MFC in-house or through a third party.

3. As required by Section B. 2 of the Local Guidelines, I certify that all of MFC's Monthly Statements were sent to members of the Committee, the Debtors and the Office of the United States Trustee for the Southern District of New York, among others, not later than 20 days after the end of the month to which each Monthly Statement applied.

4. As required by Section B. 3 of the Local Guidelines, I certify that the members of the Committee, the Debtors and the Office of the United States Trustee for the Southern District of New York, among others, will each be provided with a copy of the Application at least ten (10) days in advance of the hearing to consider the Application.

I certify the foregoing to be true and correct.

Date: New York, NY
April 19, 2006



Larry H. Lattig